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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re	)	Chapter 11 Case
	)	
DELPHI CORPORATION, et al.	)	No. 05-44481
	)	
Debtors.	)	(Jointly Administered)
	)	

**NOTICE OF RESPONSE TO THE STATEMENT OF RECLAMATION  
RE: CLAIM NO. 57 OF VALEO SWITCHES & DETECTION SYSTEMS, INC.**

Please be advised that pursuant to the Amended Final Reclamation Order (Docket No. 881) a Response to the Statement of Reclamation Re: Claim No. 57 on behalf of Valeo Switches & Detection Systems, Inc. was served, via Federal Express, on April 20, 2006 on Christina Cattell, Re: Delphi Reclamations, Mail Code # 483-400-216, 5725 Delphi Drive, Troy, Michigan 48098 and Skadden, Arps, Slate, Meagher & Flom LLP, Attn: Matthew J. Micheli, Re: Delphi Reclamations, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606.

Respectfully submitted,

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Dated: April 25, 2006

By: /s/ E. Todd Sable  
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